

2013 DRAFTING REQUEST

Assembly Amendment (AA-AB40)

Received:	3/7/2013	Received By:	jkreye
Wanted:	As time permits	Same as LRB:	
For:	Legislative Fiscal Bureau	By/Representing:	Shanovich (RR)
May Contact:		Drafter:	jkreye
Subject:	Tax, Business - credits	Addl. Drafters:	
		Extra Copies:	

Submit via email: **YES**
Requester's email:
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

LFB:.....Shanovich (RR) -

Topic:

Omnibus tax proposal: Sunset of certain tax credits

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 3/7/2013			_____			
/P1	jkreye 3/12/2013	evinz 3/11/2013	jmurphy 3/11/2013	_____	srose 3/11/2013		
/P2	jkreye 3/18/2013	evinz 3/13/2013	jfrantze 3/13/2013	_____	mbarman 3/13/2013		
/P3	jkreye	evinz	phenry	_____	srose		

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	6/5/2013	3/19/2013	3/19/2013	_____	3/19/2013		
/P4	jkreye 6/7/2013	evinz 6/5/2013	jfrantze 6/5/2013	_____ _____	lparisi 6/5/2013		
/P5		evinz 6/7/2013	rschluet 6/7/2013	_____ _____	mbarman 6/7/2013		

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6/7/13

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Vers. Drafted

Reviewed
3/19/2013

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6/5/13


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May Contact: Drafter: jkreye
Subject: Tax, Business - credits Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: ron.shanovich@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov
Rep.Kooyenga@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Sunset of certain tax credits

Instructions:

See attached

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 Extra Copies:

Submit via email: **YES**
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Pre Topic:

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Topic:

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Instructions:

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Rep.Kooyenga@legis.wisconsin.gov

Pre Topic:

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Instructions:

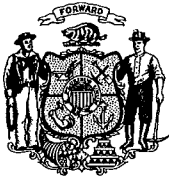
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/?	jkreye	pleev 3/8/13	pm 3/11	self			

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State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0012/P1

JK:.....

Leev

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT ,
TO ASSEMBLY BILL 40

AD
REF

in 3-7-13

- 1 At the locations indicated, amend the bill as follows:
- 2 1. Page 656, line 2: after that line insert:
- 3 "SECTION 1338b. 71.07 (3h) (b) of the statutes is amended to read:
- 4 71.07 (3h) (b) *Filing claims.* Subject to the limitations provided in this
- 5 subsection, for taxable years beginning after December 31, 2011, and before January
- 6 1, ~~2015~~ 2013, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel
- 7 in this state in the taxable year, a claimant may claim as a credit against the tax
- 8 imposed under s. 71.02, up to the amount of the tax, an amount that is equal to the
- 9 number of gallons of biodiesel fuel produced by the claimant in this state in the
- 10 taxable year multiplied by 10 cents.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.13 correction in (2dr) (a), (5n) (a) (intro.).

11 SECTION 1338c. 71.07 (3h) (d) of the statutes is renumbered 71.07 (3h) (d) 1.

1 **SECTION 1338d.** 71.07 (3h) (d) 2. of the statutes is created to read:

2 71.07 (3h) (d) 2. No credit may be claimed under this subsection for taxable
3 years beginning after December 31, 2013. Credits under this subsection for taxable
4 years that begin before January 1, 2014, may be carried forward to taxable years that
5 begin after December 31, 2013.

6 **SECTION 1338e.** 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:

7 71.07 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
8 construction, the improvement, or the acquisition of buildings or facilities, or the
9 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
10 milk production, or waste management, including the following, if used exclusively
11 related to dairy animals and if acquired and placed in service in this state during
12 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

e **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

13 **SECTION 1338f.** 71.07 (3n) (a) 5. (intro.) of the statutes is amended to read:

14 71.07 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
15 the construction, the improvement, or the acquisition of buildings or facilities, or the
16 acquisition of equipment, for livestock housing, confinement, feeding, or waste
17 management, including the following, if used exclusively related to livestock and if
18 acquired and placed in service in this state during taxable years that begin after
19 December 31, 2005, and before January 1, ~~2017~~ 2014:

e **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

20 **SECTION 1338g.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

21 71.07 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and
22 before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals,

1 or both, means used to the exclusion of all other uses except for use not exceeding 5
2 percent of total use.

g **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

3 **SECTION 1338h.** 71.07 (3n) (b) 1. of the statutes is amended to read:

4 71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for
5 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014,
6 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
7 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy
8 farm modernization or expansion related to the operation of the claimant's dairy
9 farm.

g **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

10 **SECTION 1338i.** 71.07 (3n) (b) 2. of the statutes is amended to read:

11 71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for
12 taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014,
13 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
14 an amount equal to 10 percent of the amount the claimant paid in the taxable year
15 for livestock farm modernization or expansion related to the operation of the
16 claimant's livestock farm.

g **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

17 **SECTION 1338j.** 71.07 (3n) (g) of the statutes is created to read:

18 71.07 (3n) (g) No credit may be claimed under this subsection for taxable years
19 beginning after December 31, 2013. Credits under this subsection for taxable years
20 that begin before January 1, 2014, may be carried forward to taxable years that begin
21 after December 31, 2013.

1 **SECTION 1338k.** 71.07 (3p) (a) 3. (intro.) of the statutes is amended to read:

2 71.07 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion”

3 means constructing, improving, or acquiring buildings or facilities, or acquiring
4 equipment, for dairy manufacturing, including the following, if used exclusively for
5 dairy manufacturing and if acquired and placed in service in this state during
6 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
7 or, in the case of dairy cooperatives, if acquired and placed in service in this state
8 during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~
9 2014:

g **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,
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2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. ~~35~~ 17 correction in (2dr) (a), (5n) (a) (intro.).

10 **SECTION 1338L.** 71.07 (3p) (b) of the statutes is amended to read:

11 71.07 (3p) (b) *Filing claims.* Subject to the limitations provided in this
12 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
13 for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~
14 2014, a claimant may claim as a credit against the taxes imposed under s. 71.02 or
15 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the
16 claimant paid in the taxable year for dairy manufacturing modernization or
17 expansion related to the claimant’s dairy manufacturing operation.

g **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
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2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. ~~35~~ 17 correction in (2dr) (a), (5n) (a) (intro.).

18 **SECTION 1338m.** 71.07 (3p) (c) 5. of the statutes is amended to read:

19 71.07 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim
20 the credit in the year after the year in which the dairy manufacturing modernization
21 or expansion occurs, based on amounts described under par. (b) that are paid by the
22 dairy cooperative, for taxable years beginning after December 31, 2008, and before

1 January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through
2 by a partnership, limited liability company, or tax-option corporation that has added
3 that amount to the partnership's, company's, or tax-option corporation's income
4 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
5 in which the cooperative member is allowed to claim the credit.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
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2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

6 **SECTION 1338n.** 71.07 (3p) (d) 4. of the statutes is created to read:

7 71.07 (3p) (d) 4. No credit may be claimed under this subsection for taxable
8 years beginning after December 31, 2013.

9 **SECTION 1338p.** 71.07 (3r) (a) 3. (intro.) of the statutes is amended to read:

10 71.07 (3r) (a) 3. (intro.) "Meat processing modernization or expansion" means
11 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
12 for meat processing, including the following, if used exclusively for meat processing
13 and if acquired and placed in service in this state during taxable years that begin
14 after December 31, 2008, and before January 1, ~~2017~~ 2014:

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

15 **SECTION 1338q.** 71.07 (3r) (b) of the statutes is amended to read:

16 71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this
17 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
18 December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a
19 credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax,
20 an amount equal to 10 percent of the amount the claimant paid in the taxable year

1 for meat processing modernization or expansion related to the claimant's meat
2 processing operation.

3 **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

3 **SECTION 1338r.** 71.07 (3r) (d) 3. of the statutes is created to read:

4 71.07 (3r) (d) 3. No credit may be claimed under this subsection for taxable
5 years beginning after December 31, 2013.

6 **SECTION 1338s.** 71.07 (3rn) (a) 4. (intro.) of the statutes is amended to read:

7 71.07 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse
8 modernization or expansion" means constructing, improving, or acquiring buildings
9 or facilities, or acquiring equipment, for food processing or food warehousing,
10 including the following, if used exclusively for food processing or food warehousing
11 and if acquired and placed in service in this state during taxable years that begin
12 after December 31, 2009, and before January 1, ~~2017~~ 2014:

13 **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

13 **SECTION 1338t.** 71.07 (3rn) (b) of the statutes is amended to read:

14 71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
16 December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a
17 credit against the tax imposed under ss. 71.02 and 71.08, up to the amount of the tax,
18 an amount equal to 10 percent of the amount the claimant paid in the taxable year
19 for food processing or food warehousing modernization or expansion related to the
20 operation of the claimant's food processing plant or food warehouse.

21 **History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

21 **SECTION 1338u.** 71.07 (3rn) (d) 3. of the statutes is created to read:

1 71.07 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013.”. ✓

3 **2.** Page 658, line 13: after that line insert: ✓

4 “**SECTION 1345b.** 71.07 (5j) (b) of the statutes is amended to read: ✓

5 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
6 subsection, for taxable years beginning after December 31, 2007, and before January
7 1, 2018 2014, a claimant may claim as a credit against the taxes imposed under ss.
8 71.02 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent
9 of the amount that the claimant paid in the taxable year to install or retrofit pumps
10 located in this state that dispense motor vehicle fuel marketed as gasoline and 85
11 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as
12 diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks
13 and allow the end user to choose the percentage of gasoline replacement renewable
14 fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (intro.).

15 **SECTION 1345d.** 71.07 (5j) (d) of the statutes is renumbered 71.07 (5j) (d) 1.

16 **SECTION 1345e.** 71.07 (5j) (d) 2. of the statutes is created to read: ✓

17 71.07 (5j) (d) 2. No credit may be claimed under this subsection for taxable
18 years beginning after December 31, 2013. Credits under this subsection for taxable
19 years that begin before January 1, 2014, may be carried forward to taxable years that
20 begin after December 31, 2013.”. ✓

21 **3.** Page 659, line 3: after that line insert: ✓

22 “**SECTION 1348d.** 71.07 (8r) (d) of the statutes is renumbered 71.07 (8r) (d) 1. ✓

23 **SECTION 1348e.** 71.07 (8r) (d) 2. of the statutes is created to read: ✓

1 71.07 (8r) (d) 2. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013. Credits under this subsection for taxable
3 years that begin before January 1, 2014, may be carried forward to taxable years that
4 begin after December 31, 2013.”

5 4. Page 695, line 19: after that line insert:

6 “SECTION 1390b. 71.28 (3h) (b) of the statutes is amended to read:

7 71.28 (3h) (b) *Filing claims.* Subject to the limitations provided in this
8 subsection, for taxable years beginning after December 31, 2011, and before January
9 1, ~~2015~~ 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel
10 in this state in the taxable year, a claimant may claim as a credit against the tax
11 imposed under s. 71.23, up to the amount of the tax, an amount that is equal to the
12 number of gallons of biodiesel fuel produced by the claimant in this state in the
13 taxable year multiplied by 10 cents.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

14 SECTION 1390c. 71.28 (3h) (d) of the statutes is renumbered 71.28 (3h) (d) 1.

15 SECTION 1390d. 71.28 (3h) (d) 2. of the statutes is created to read:

16 71.28 (3h) (d) 2. No credit may be claimed under this subsection for taxable
17 years beginning after December 31, 2013. Credits under this subsection for taxable
18 years that begin before January 1, 2014, may be carried forward to taxable years that
19 begin after December 31, 2013.

20 SECTION 1390e. 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

21 71.28 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
22 construction, the improvement, or the acquisition of buildings or facilities, or
23 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk

1 production, or waste management, including the following, if used exclusively
2 related to dairy animals and if acquired and placed in service in this state during
3 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

2 **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

4 **SECTION 1390f. 71.28 (3n) (a) 5. (intro.) of the statutes is amended to read:**

5 **71.28 (3n) (a) 5. (intro.)** “Livestock farm modernization or expansion” means
6 the construction, the improvement, or the acquisition of buildings or facilities, or the
7 acquisition of equipment, for livestock housing, confinement, feeding, or waste
8 management, including the following, if used exclusively related to livestock and if
9 acquired and placed in service in this state during taxable years that begin after
10 December 31, 2005, and before January 1, ~~2017~~ 2014:

2 **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

11 **SECTION 1390g. 71.28 (3n) (a) 6. b. of the statutes is amended to read:**

12 **71.28 (3n) (a) 6. b.** For taxable years that begin after December 31, 2005, and
13 before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals,
14 or both, means used to the exclusion of all other uses except for use not exceeding 5
15 percent of total use.

2 **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

16 **SECTION 1390h. 71.28 (3n) (b) 1. of the statutes is amended to read:**

17 **71.28 (3n) (b) 1.** Subject to the limitations provided in this subsection, for
18 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014,
19 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount

1 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
2 modernization or expansion related to the operation of the claimant's dairy farm.

e (History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

3 **SECTION 1390i.** 71.28 (3n) (b) 2. of the statutes is amended to read:

4 71.28 (3n) (b) 2. Subject to the limitations provided in this subsection, for
5 taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014,
6 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
7 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
8 farm modernization or expansion related to the operation of the claimant's livestock
9 farm.

e (History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

10 **SECTION 1390j.** 71.28 (3n) (g) of the statutes is created to read:

11 71.28 (3n) (g) No credit may be claimed under this subsection for taxable years
12 beginning after December 31, 2013. Credits under this subsection for taxable years
13 that begin before January 1, 2014, may be carried forward to taxable years that begin
14 after December 31, 2013.

15 **SECTION 1390k.** 71.28 (3p) (a) 3. (intro.) of the statutes is amended to read:

16 71.28 (3p) (a) 3. (intro.) "Dairy manufacturing modernization or expansion"
17 means constructing, improving, or acquiring buildings or facilities, or acquiring
18 equipment, for dairy manufacturing, including the following, if used exclusively for
19 dairy manufacturing and if acquired and placed in service in this state during
20 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
21 or, in the case of dairy cooperatives, if acquired and placed in service in this state

1 during taxable years that begin after December 31, 2008, and before January 1, 2017
2 2014:

e { **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

3 **SECTION 1390L.** 71.28 (3p) (b) of the statutes is amended to read:

4 71.28 (3p) (b) *Filing claims.* Subject to the limitations provided in this
5 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
6 for taxable years beginning after December 31, 2006, and before January 1, 2015
7 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up
8 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
9 paid in the taxable year for dairy manufacturing modernization or expansion related
10 to the claimant's dairy manufacturing operation.

e { **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

11 **SECTION 1390m.** 71.28 (3p) (c) 5. of the statutes is amended to read:

12 71.28 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim
13 the credit in the year after the year in which the dairy manufacturing modernization
14 or expansion occurs, based on amounts described under par. (b) that are paid by the
15 dairy cooperative, for taxable years beginning after December 31, 2008, and before
16 January 1, 2018 2014. The amount of the credits computed and not passed through
17 by a partnership, limited liability company, or tax-option corporation that has added
18 that amount to the partnership's, company's, or tax-option corporation's income
19 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
20 in which the cooperative member is allowed to claim the credit.

e { **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

21 **SECTION 1390n.** 71.28 (3p) (d) 4. of the statutes is created to read:

1 71.28 (3p) (d) 4. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013.

3 **SECTION 1390p.** 71.28 (3r) (a) 3. (intro.) of the statutes is amended to read:

4 71.28 (3r) (a) 3. (intro.) “Meat processing modernization or expansion” means
5 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
6 for meat processing, including the following, if used exclusively for meat processing
7 and if acquired and placed in service in this state during taxable years that begin
8 after December 31, 2008, and before January 1, ~~2017~~ 2014:

9 ~~History:~~ 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r
to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487;
2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in
(1dm) (a) 1.

9 **SECTION 1390q.** 71.28 (3r) (b) of the statutes is amended to read:

10 71.28 (3r) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
12 December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a
13 credit against the taxes imposed under s. 71.23, up to the amount of the tax, an
14 amount equal to 10 percent of the amount the claimant paid in the taxable year for
15 meat processing modernization or expansion related to the claimant’s meat
16 processing operation.

17 ~~History:~~ 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r
to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487;
2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in
(1dm) (a) 1.

17 **SECTION 1390r.** 71.28 (3r) (d) 3. of the statutes is created to read:

18 71.28 (3r) (d) 3. No credit may be claimed under this subsection for taxable
19 years beginning after December 31, 2013.

20 **SECTION 1390s.** 71.28 (3rn) (a) 4. (intro.) of the statutes is amended to read:

21 71.28 (3rn) (a) 4. (intro.) “Food processing plant or food warehouse
22 modernization or expansion” means constructing, improving, or acquiring buildings

1 or facilities, or acquiring equipment, for food processing or food warehousing,
2 including the following, if used exclusively for food processing or food warehousing
3 and if acquired and placed in service in this state during taxable years that begin
4 after December 31, 2009, and before January 1, ~~2017~~ 2014:

l **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, ~~267~~, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

5 **SECTION 1390t.** 71.28 (3rn) (b) of the statutes is amended to read:

6 71.28 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
7 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
8 December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a
9 credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount
10 equal to 10 percent of the amount the claimant paid in the taxable year for food
11 processing or food warehousing modernization or expansion related to the operation
12 of the claimant's food processing plant or food warehouse.

l **History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

13 **SECTION 1390u.** 71.28 (3rn) (d) 3. of the statutes is [✓]created to read:

14 71.28 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
15 years beginning after December 31, 2013.”. [✓]

16 **5.** Page 698, line 4: after that line insert:

✓
17 **“SECTION 1396b.** 71.28 (5j) (b) of the statutes is amended to read:

18 71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this
19 subsection, for taxable years beginning after December 31, 2007, and before January
20 1, ~~2018~~ 2014, a claimant may claim as a credit against the taxes imposed under s.
21 71.23, up to the amount of the taxes, an amount that is equal to 25 percent of the
22 amount that the claimant paid in the taxable year to install or retrofit pumps located

1 in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent
2 ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel
3 fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and
4 allow the end user to choose the percentage of gasoline replacement renewable fuel
5 or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

6 **SECTION 1396d.** 71.28 (5j) (d) of the statutes is renumbered 71.28 (5j) (d) 1.

7 **SECTION 1396e.** 71.28 (5j) (d) 2. of the statutes is created to read:

8 71.28 (5j) (d) 2. No credit may be claimed under this subsection for taxable
9 years beginning after December 31, 2013. Credits under this subsection for taxable
10 years that begin before January 1, 2014, may be carried forward to taxable years that
11 begin after December 31, 2013.”.

12 **6.** Page 698, line 10: after that line insert:

13 “**SECTION 1398d.** 71.28 (8r) (d) of the statutes is renumbered 71.28 (8r) (d) 1.

14 **SECTION 1398e.** 71.28 (8r) (d) 2. of the statutes is created to read:

15 71.28 (8r) (d) 2. No credit may be claimed under this subsection for taxable
16 years beginning after December 31, 2013. Credits under this subsection for taxable
17 years that begin before January 1, 2014, may be carried forward to taxable years that
18 begin after December 31, 2013.”.

19 **7.** Page 715, line 19: after that line insert:

20 “**SECTION 1426b.** 71.47 (3h) (b) of the statutes is amended to read:

21 71.47 (3h) (b) *Filing claims.* Subject to the limitations provided in this
22 subsection, for taxable years beginning after December 31, 2011, and before January
23 1, 2015 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel

1 in this state in the taxable year, a claimant may claim as a credit against the tax
2 imposed under s. 71.43, up to the amount of the tax, an amount that is equal to the
3 number of gallons of biodiesel fuel produced by the claimant in this state in the
4 taxable year multiplied by 10 cents.

2 **History:** 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

5 **SECTION 1426c.** 71.47 (3h) (d) of the statutes is renumbered 71.47 (3h) (d) 1.

6 **SECTION 1426d.** 71.47 (3h) (d) 2. of the statutes is created to read:

7 71.47 (3h) (d) 2. No credit may be claimed under this subsection for taxable
8 years beginning after December 31, 2013. Credits under this subsection for taxable
9 years that begin before January 1, 2014, may be carried forward to taxable years that
10 begin after December 31, 2013.

11 **SECTION 1426e.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

12 71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
13 construction, the improvement, or the acquisition of buildings or facilities, or the
14 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
15 milk production, or waste management, including the following, if used exclusively
16 related to dairy animals and if acquired and placed in service in this state during
17 taxable years that begin after December 31, 2003, and before January 1, 2017 2014:

2 **History:** 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

18 **SECTION 1426f.** 71.47 (3n) (a) 5. (intro.) of the statutes is amended to read:

19 71.47 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
20 the construction, the improvement, or the acquisition of buildings or facilities, or the
21 acquisition of equipment, for livestock housing, confinement, feeding, or waste
22 management, including the following, if used exclusively related to livestock and if

acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, 2017 2014:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

SECTION 1426g. 71.47 (3n) (a) 6. b. of the statutes is amended to read:

71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, 2017 2014, “used exclusively,” related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

SECTION 1426h. 71.47 (3n) (b) 1. of the statutes is amended to read:

71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, 2017 2014, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

SECTION 1426i. 71.47 (3n) (b) 2. of the statutes is amended to read:

71.47 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, 2017 2014, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant’s livestock farm.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

SECTION 1426j. 71.47 (3n) (g) of the statutes is created to read:

1 71.47 (3n) (g) No credit may be claimed under this subsection for taxable years
2 beginning after December 31, 2013. Credits under this subsection for taxable years
3 that begin before January 1, 2014, may be carried forward to taxable years that begin
4 after December 31, 2013.

5 **SECTION 1426k.** 71.47 (3p) (a) 3. (intro.) of the statutes is amended to read:

6 71.47 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion”
7 means constructing, improving, or acquiring buildings or facilities, or acquiring
8 equipment, for dairy manufacturing, including the following, if used exclusively for
9 dairy manufacturing and if acquired and placed in service in this state during
10 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
11 or, in the case of dairy cooperatives, if acquired and placed in service in this state
12 during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~
13 2014:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417;
1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11,
28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

14 **SECTION 1426L.** 71.47 (3p) (b) of the statutes is amended to read:

15 71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this
16 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
17 for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~
18 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up
19 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
20 paid in the taxable year for dairy manufacturing modernization or expansion related
21 to the claimant’s dairy manufacturing operation.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417;
1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11,
28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

22 **SECTION 1426m.** 71.47 (3p) (c) 5. of the statutes is amended to read:

1 71.47 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim
2 the credit in the year after the year in which the dairy manufacturing modernization
3 or expansion occurs, based on amounts described under par. (b) that are paid by the
4 dairy cooperative, for taxable years beginning after December 31, 2008, and before
5 January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through
6 by a partnership, limited liability company, or tax-option corporation that has added
7 that amount to the partnership's, company's, or tax-option corporation's income
8 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
9 in which the cooperative member is allowed to claim the credit.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

10 **SECTION 1426n.** 71.47 (3p) (d) 4. of the statutes is created to read:

11 71.47 (3p) (d) 4. No credit may be claimed under this subsection for taxable
12 years beginning after December 31, 2013.

13 **SECTION 1426p.** 71.47 (3r) (a) 3. (intro.) of the statutes is amended to read:

14 71.47 (3r) (a) 3. (intro.) "Meat processing modernization or expansion" means
15 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
16 for meat processing, including the following, if used exclusively for meat processing
17 and if acquired and placed in service in this state during taxable years that begin
18 after December 31, 2008, and before January 1, ~~2017~~ 2014:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

19 **SECTION 1426q.** 71.47 (3r) (b) of the statutes is amended to read:

20 71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this
21 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
22 December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a
23 credit against the taxes imposed under s. 71.43, up to the amount of the tax, an

1 amount equal to 10 percent of the amount the claimant paid in the taxable year for
2 meat processing modernization or expansion related to the claimant's meat
3 processing operation.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

4 **SECTION 1426r.** 71.07 (3r) (d) 3. of the statutes is created to read:

5 71.07 (3r) (d) 3. No credit may be claimed under this subsection for taxable
6 years beginning after December 31, 2013.

7 **SECTION 1426s.** 71.47 (3rn) (a) 4. (intro.) of the statutes is amended to read:

8 71.47 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse
9 modernization or expansion" means constructing, improving, or acquiring buildings
10 or facilities, or acquiring equipment, for food processing or food warehousing,
11 including the following, if used exclusively for food processing or food warehousing
12 and if acquired and placed in service in this state during taxable years that begin
13 after December 31, 2009, and before January 1, ~~2017~~ 2014:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

14 **SECTION 1426t.** 71.47 (3rn) (b) of the statutes is amended to read:

15 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
16 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
17 December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a
18 credit against the tax imposed under s. 71.43, up to the amount of the tax, an amount
19 equal to 10 percent of the amount the claimant paid in the taxable year for food
20 processing or food warehousing modernization or expansion related to the operation
21 of the claimant's food processing plant or food warehouse.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

22 **SECTION 1426u.** 71.47 (3rn) (d) 3. of the statutes is created to read:

1 71.47 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013.”.

3 **8.** Page 718, line 4: after that line insert:

4 “**SECTION 1432b.** 71.47 (5j) (b) of the statutes is amended to read:

5 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this
6 subsection, for taxable years beginning after December 31, 2007, and before January
7 1, 2018 2014, a claimant may claim as a credit against the taxes imposed under s.
8 71.43, up to the amount of the taxes, an amount that is equal to 25 percent of the
9 amount that the claimant paid in the taxable year to install or retrofit pumps located
10 in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent
11 ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel
12 fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and
13 allow the end user to choose the percentage of gasoline replacement renewable fuel
14 or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

2 ~~History:~~ 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417;
1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11,
28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

15 **SECTION 1432d.** 71.47 (5j) (d) of the statutes is renumbered 71.47 (5j) (d) 1.

16 **SECTION 1432e.** 71.47 (5j) (d) 2. of the statutes is created to read:

17 71.47 (5j) (d) 2. No credit may be claimed under this subsection for taxable
18 years beginning after December 31, 2013. Credits under this subsection for taxable
19 years that begin before January 1, 2014, may be carried forward to taxable years that
20 begin after December 31, 2013.”.

21 **9.** Page 718, line 10: after that line insert:

22 “**SECTION 1434d.** 71.47 (8r) (d) of the statutes is renumbered 71.47 (8r) (d) 1.

23 **SECTION 1434e.** 71.47 (8r) (d) 2. of the statutes is created to read:

71.47 (8r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.” ✓

5 (END)